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**BEAUREGARD PARISH POLICE JURY  
SCHRIEBER, LOUISIANA  
PRIMARY GOVERNMENT**

**Annual Financial Report  
December 31, 2008**

Under provisions of state law, this report is a public document. A copy of this report has been furnished to the parish and other appropriate public officials. This report is available for public inspection in the parish court clerk's office of the Legislative Auditor and, where appropriate, in the office of the parish clerk of court.

Release Date 8-22-01

# TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	i - 3
PRIMARY GOVERNMENT FINANCIAL STATEMENTS	5
Combined Balance Sheet - All Fund Types and Account Groups	4 - 5
Governmental Fund Types	
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	6 - 8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (GAAP Basis) and Actual - General and Special Revenue Funds	8 - 9
Notes to Financial Statements	10 - 24
INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS	25 - 26
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	27
SUPPLEMENTAL INFORMATION SCHEDULES	28
Special Revenue Funds	29 - 31
Combining Balance Sheet	32 - 35
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	40 - 42
Debt Service Funds	45 - 48
Combining Balance Sheet	50 - 55
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	56 - 61
Capital Projects Funds	62
Combining Balance Sheet	63 - 65
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	66 - 68

**Table of Contents (Continued)**

	<b>Page</b>
<b>Schedule of Opening Transfers</b>	<b>69</b>
<b>Compensation Paid Police Juries</b>	<b>70</b>
Schedule of Compensation Paid Police Juries	71
<b>Status of Previous Audit Findings</b>	<b>72</b>



Founded in 1928

## BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, L.L.C.

### INDEPENDENT AUDITOR'S REPORT

To the Members of the  
Bossiergard Parish Police Jury  
Bossierdes, Louisiana

We have audited the accompanying primary government financial statements of the Bossiergard Parish Police Jury, as of and for the year ended December 31, 2000, as listed in the table of contents. These primary government financial statements are the responsibility of the Bossiergard Parish Police Jury's management. Our responsibility is to express an opinion on these primary government financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, the primary government financial statements present fairly, in all material respects, the financial position of the primary government of the Bossiergard Parish Police Jury as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include the financial data of component units of the Bossiergard Parish Police Jury, do not present us, and do not, present fairly the financial position of the Bossiergard Parish Police Jury, as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The combining and individual fund and account group financial statements, schedules, and additional information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the primary government financial statements of the Bossiergard Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in our opinion, the information is fairly stated in all material respects in relation to the primary government financial statements taken as a whole.

#### MEMBERSHIP LIST

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Bossierdes, LA 70601-0020 Fax: (337) 337-6004

#### LOCAL CHAIRMAN OFFICE

11 Lakeside Drive, Suite 200, Lake Charles, Louisiana 70601  
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To the Members of the  
Bossier Parish Police Jury  
DeRidder, Louisiana  
Page 2

In accordance with Government Auditing Standards, we have also issued a report dated June 27, 2001, on our consideration of the Bossier Parish Police Jury's internal control and compliance with laws and regulations. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

*Bronson & Company*

Lake Charles, Louisiana  
June 27, 2001  
AB

## PRIMARY GOVERNMENT FINANCIAL STATEMENTS

**BEAULIEU PARISH POLICE JURY**  
**TERMINAL, LOUISIANA**  
**Combined Balance Sheet - All Fund Types**  
**and Account Groups**  
**As of December 31, 2008**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,416,276	\$ 3,762,288	\$ 479,685	\$ 1,144,816
Investments	-	-	-	-
Receivables	897,688	3,356,878	312,381	14,761
Due from other funds	111,678	-	-	-
Due from other governmental units	15,880	-	-	-
Land	-	-	-	-
Buildings and improvements	-	-	-	-
Furniture and equipment	-	-	-	-
Construction in progress	-	-	-	-
Amount available to debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,423,822</b>	<b>\$ 7,119,166</b>	<b>\$ 1,792,066</b>	<b>\$ 1,159,577</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 11,376	\$ 121,788	\$ -	\$ 976,386
Unearned revenue	-	8,560	-	81,281
Accrued wages payable	23,809	83,681	-	-
Due to other funds	-	113,678	-	-
Interest payable	-	-	60,438	-
Capital lease payable	-	-	-	-
Bonds payable	-	-	-	-
Notes payable - not officers of indebtedness	-	-	-	-
Accrued compensated absences	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>45,185</b>	<b>305,607</b>	<b>60,438</b>	<b>1,057,667</b>
<b>FUND EQUITY</b>				
Investment in general fund assets	-	-	-	-
Fund balance:				
Reserved for debt service	-	-	1,181,618	-
Unreserved - designated	2,119,427	7,836,547	-	104,830
<b>TOTAL FUND EQUITY</b>	<b>2,119,427</b>	<b>7,836,547</b>	<b>1,181,618</b>	<b>104,830</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,423,822</b>	<b>\$ 7,119,166</b>	<b>\$ 1,792,066</b>	<b>\$ 1,159,577</b>

The accompanying notes are an integral part of this statement.

Continued  
4

**BEAUFORT AND PATERNS POLICE JURY**  
**DEBIDDEE, LOUISIANA**  
**Combined Balance Sheet - All Fund Types**  
**and Account Groups (Continued)**  
**As of December 31, 2008**

	Account Groups		Total
	General Fund Assets	General Long-Term Debt	(Reconciliation Only)
<b>ASSETS</b>			
Cash and cash equivalents	\$ -	\$ -	\$ 5,063,350
Investments	-	-	-
Receivables	-	-	3,666,806
Due from other funds	-	-	11,5638
Due from other governmental units	-	-	15,000
Land	261,468	-	261,468
Buildings and improvements	11,714,877	-	11,714,877
Furniture and equipment	8,411,568	-	8,411,568
Construction in progress	-	-	-
Amount available in debt service funds	-	1,081,608	1,081,608
Amount to be provided for retirement of general long-term obligations	-	4,061,704	4,061,704
<b>TOTAL ASSETS</b>	<b>\$20,983,683</b>	<b>\$ 7,163,332</b>	<b>\$ 40,008,678</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ 1,111,562
Wastage payable	-	-	87,541
Accrued wages payable	-	-	88,568
Due to other funds	-	-	111,638
Interest payable	-	-	80,938
Capital lease payable	-	249,617	249,617
French payable	-	4,825,000	4,825,000
Notes payable - coefficient of indebtedness	-	1,836,880	1,836,880
Accrued compensated absences	-	141,596	141,596
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>7,163,332</b>	<b>8,284,373</b>
<b>FUND EQUITY</b>			
Investments in general fixed assets	28,980,683	-	28,980,683
Fund balances:			
Reserved for debt service	-	-	1,161,618
Unreserved - undesignated	-	-	18,754,004
<b>TOTAL FUND EQUITY</b>	<b>28,980,683</b>	<b>-</b>	<b>32,419,325</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$20,983,683</b>	<b>\$ 7,163,332</b>	<b>\$ 40,008,678</b>

The accompanying notes are an integral part of this statement.



**BEAUREGARD PARISH POLICE-JURY**  
**TERMINOIA, LOUISIANA**  
**Combined Statement of Revenues, Expenditures, and Changes**  
**in Fund Balances - All Governmental Fund Types**  
**For The Year Ended December 31, 2008**

	General	Special Revenue	Debt Service
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 342,870	\$ 2,160,178	\$ 743,917
Sales	-	1,111,053	-
Other taxes	-	87,347	-
Licenses and permits	6,860	-	-
Intergovernmental Revenues:			
Federal funds	-	84,125	-
State funds:			
Funds transportation funds	-	481,364	-
State revenue sharing	25,340	53,798	-
Severance taxes	14,766,891	-	-
Other state funds	58,411	438,731	-
Fees, charges, and commissions for services	79,341	369,536	-
Fines and forfeitures	-	498,336	-
Interest	42,881	288,281	27,966
Other revenues	122,479	85,648	-
<b>Total Revenues</b>	<b>2,475,441</b>	<b>3,587,262</b>	<b>779,883</b>
<b>EXPENDITURES</b>			
General Government:			
Legislative	174,668	-	-
Judicial	128,148	431,881	-
Executive	128,145	-	-
Finance and administrative	285,900	-	-
Other general administrative	175,434	-	-
Public safety	548,648	714,824	-
Public works	-	4,479,936	-
Health and welfare	-	267,385	-
Culture and recreation	-	624,766	-
Debt service	-	32	1,081,167
Other expenditures	38,490	-	-
<b>Total Expenditures</b>	<b>1,413,833</b>	<b>6,438,438</b>	<b>1,081,167</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b> <b>OVER EXPENDITURES</b>	<b>961,608</b>	<b>1,838,824</b>	<b>(301,284)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfer in (out)	(112,865)	(664,284)	698,452
Sale of fixed assets	-	81,371	-
Capital issue	-	243,194	-
<b>Total Other Financing Sources (Uses)</b>	<b>(112,865)</b>	<b>(339,719)</b>	<b>698,452</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND</b> <b>OTHER FINANCING SOURCES OVER</b> <b>EXPENDITURES AND OTHER FINANCING USES</b>	<b>848,743</b>	<b>1,509,105</b>	<b>(602,832)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>1,278,692</b>	<b>7,129,361</b>	<b>1,216,178</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 2,127,435</b>	<b>\$ 8,638,470</b>	<b>\$ 513,346</b>

The accompanying notes are an integral part of this statement.

Continued

**DELAWARE PARISH POLICE JURY**  
**BERNARD, LOUISIANA**  
**Combined Statement of Revenue, Expenditures, and Changes**  
**in Fund Balances - All Governmental Fund Types (Continued)**  
**For The Year Ended December 31, 2000**

	Capital Projects	Total (Miscellaneous Outlay)
<b>REVENUES</b>		
Taxes:		
Ad valorem	\$ -	\$ 1,216,901
Sales	-	1,031,003
Other taxes	-	87,581
Licenses and permits	-	6,780
Intergovernmental Revenues:		
Federal funds	-	14,121
State Funds:		
Public transportation funds	-	481,064
State revenue sharing	-	70,520
Revenues taxes	-	1,070,491
Other state funds	-	467,784
Fees, charges, and commissions for services	-	449,576
Unrestricted contributions	-	440,380
Interest	47,984	430,211
Other revenues	-	283,309
<b>Total Revenues</b>	<b>47,984</b>	<b>10,726,541</b>
<b>EXPENDITURES</b>		
General Government:		
Legislation	-	174,068
Judicial	-	580,140
Elections	-	120,540
Finance and administrative	-	283,782
Other general administrative	-	123,951
Public safety	131	1,084,171
Public works	1,730,548	4,758,740
Health and welfare	-	267,940
Culture and recreation	-	624,768
Debt service	-	1,581,179
Other expenditures	2,657	41,143
<b>Total Expenditures</b>	<b>1,731,161</b>	<b>11,166,760</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>11,785,177</b>	<b>1,448,619</b>
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfer in (out)	(148)	(86,645)
Sale of fixed assets	-	83,172
Capital issue	-	240,194
<b>Total Other Financing Sources (Uses)</b>	<b>(148)</b>	<b>236,721</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>11,785,129</b>	<b>1,198,154</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>2,894,163</b>	<b>11,625,776</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 284,008</b>	<b>\$ 11,625,022</b>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY**  
**BERTRIE, LOUISIANA**  
**Combined Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget (GAAP Basis) and Actual -**  
**General and Special Revenue Funds**  
**For The Year Ended December 31, 2008**

	General Fund		
	Budget	Actual	Variance (Favorable (Adverse))
<b>REVENUES</b>			
Taxes	\$ 158,445	\$ 162,670	\$ 2,225
Fines and penalties	7,000	6,589	(411)
Interjurisdictional revenues	1,096,789	1,711,586	(170,798)
Fees, charges, and commissions for services	79,658	79,741	83
Fees and tributes	-	-	-
Interest	34,000	32,682	(1,318)
Other revenues	128,708	121,679	(7,029)
<b>Total Revenues</b>	<b>2,505,590</b>	<b>2,913,957</b>	<b>(150,968)</b>
<b>EXPENDITURES</b>			
General Government:			
Legislative	175,715	174,668	1,047
Judicial	141,835	128,289	13,546
Executive	24,879	126,187	(101,308)
Finance and administrative	305,761	263,782	41,979
Other parts of administrative	215,880	125,981	89,899
Public safety	214,280	248,084	(33,804)
Public works	-	-	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Public service	-	-	-
Other expenditures	88,488	38,198	50,290
<b>Total Expenditures</b>	<b>1,247,911</b>	<b>1,491,029</b>	<b>(243,118)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>	<b>OVER EXPENDITURES</b>	<b>766,158</b>	<b>(17,873)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	(226,581)	(111,260)	115,321
Sale of fixed assets	-	-	-
Capital lease	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(226,581)</b>	<b>(111,260)</b>	<b>115,321</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND</b>			
<b>OTHER FINANCING SOURCES OVER</b>			
<b>EXPENDITURES AND OTHER FINANCING USES</b>	<b>539,577</b>	<b>644,713</b>	<b>(105,136)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>1,278,682</b>	<b>1,278,682</b>	<b>-</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 1,818,259</b>	<b>\$ 1,919,427</b>	<b>\$ 101,168</b>

The accompanying notes are an integral part of this statement.

Continued  
 3

**BEAUREGARD PARISH POLICE JURY**  
**BOHNER, LOUISIANA**  
**Combined Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Budget (H&AP Basis) and Actual -**  
**General and Special Revenue Funds (Continued)**  
**For The Year Ended December 31, 2000**

	Special Revenue Funds		
	Budget	Actual	Variance Favorable (Disfavorable)
<b>REVENUES</b>			
Taxes	\$ 5,348,760	\$ 5,354,760	\$ 5,916
Licenses and permits	-	-	-
Intergovernmental revenues	340,129	807,780	467,651
Fees, charges, and commissions for services	800,650	769,571	(31,119)
Fines and forfeitures	475,000	440,366	(34,634)
Interest	214,344	268,281	53,937
Other revenues	109,332	80,680	(28,652)
<b>Total Revenues</b>	<b>5,998,215</b>	<b>7,281,262</b>	<b>411,600</b>
<b>EXPENDITURES</b>			
General Government			
Legislative	-	-	-
Judicial	416,845	401,180	15,665
Executive	-	-	-
Finance and administrative	-	-	-
Other general administrative	-	-	-
Public safety	586,583	714,009	(127,421)
Public works	4,600,974	4,409,076	191,898
Health and welfare	273,434	263,908	10,526
Culture and recreation	810,293	424,764	385,529
Public service	-	12	(12)
Other expenditures	-	-	-
<b>Total Expenditures</b>	<b>6,311,640</b>	<b>6,478,418</b>	<b>242,830</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b> <b>OVER EXPENDITURES</b>	<b>276,611</b>	<b>1,608,329</b>	<b>634,213</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	(562,498)	(664,329)	(101,781)
Sale of fixed assets	67,844	83,172	15,328
Capital lease	-	285,194	285,194
<b>Total Other Financing Sources (Uses)</b>	<b>(494,654)</b>	<b>(325,613)</b>	<b>(71,296)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND</b> <b>OTHER FINANCING SOURCES OVER</b> <b>EXPENDITURES AND OTHER FINANCING USES</b>	<b>(218,043)</b>	<b>798,186</b>	<b>1,016,229</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>7,129,341</b>	<b>7,129,341</b>	-
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 7,091,618</b>	<b>\$ 7,928,247</b>	<b>\$ 836,129</b>

The accompanying notes are an integral part of this statement.

**BOSSIERE PARISH POLICE JURY  
BOSSIERE, LOUISIANA**

**Notes to the Financial Statements  
For the Year Ended December 31, 2009**

**Note F - Summary of Significant Accounting Policies**

The Bossiere Parish Police Jury is the governing authority for Bossiere Parish and is a political subdivision of the State of Louisiana. The Police Jury creates ordinances, sets policy and establishes programs in such fields as social welfare, transportation, drainage, industrial insurance, and health services under the provisions of Louisiana Revised Statute 25:1206. The Jury operates under an elected Jury of ten members. The Jury's operations include highways and streets, sanitation, planning and zoning, public health and welfare services, as well as several administrative services.

**Financial Reporting Entity** - The financial reporting entity consists of (a) the primary government (Police Jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" established criteria for determining which component units should be considered part of the Jury for financial reporting purposes. The basic criteria are as follows:

1. Legal status of the potential component unit, including the right to incur its own debt, levy its own taxes and charges, appropriate property in its own name, sue and be sued, and the right to buy, sell and lease property in its own name;
2. Whether the parish governing authority (Police Jury) appoints a majority of board members of the potential component unit;
3. Fiscal interdependence between the parish and the potential component unit;
4. Impulsion of will by the parish on the potential component unit;
5. Financial benefit/burden relationship between the parish and the potential component unit.

Only the primary government's financial information (including the following component unit(s) are presented in these financial statements.

**BOAUFORD PARISH POLICE JURY  
BOAUFORD, LOUISIANA**

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**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2008**

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**Note 2 - Summary of Significant Accounting Policies (Continued)**

**Blended Component Units** - The following component units are reported as part of the primary government in the Primary Government Financial Statements of the Boauford Parish Police Jury:

Criminal Court  
Fire Protection Districts 1, 2, 3-A, 4  
Health Unit  
Tourist Commission  
Civic Center  
E-911 Emergency Communications District  
Boauford Parish Emergency Response Council

**A. BASIS OF PRESENTATION**

The accounts of the Police Jury are organized on the basis of funds and accounts group, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts, which comprise its assets, liabilities, equity, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

The following fund types and account groups are used by the parish:

**Governmental Funds**

**General Fund** - The general fund is the general operating fund of the Police Jury. It is used to account for all financial resources except those required to be accounted for in other funds.

**Special Revenue Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

**Capital Projects Funds** - Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

**Continued**

DELAWARE PARISH POLICE JURY  
THIBODAX, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2000

**Note F - Summary of Significant Accounting Policies (Continued)**

**B. ACCOUNT GROUPS**

General Fixed Assets Account Group

**General Fixed Assets Account Group** - The General Fixed Assets Account Group reflects the cost of fixed assets of a nondepreciating nature (certain land, buildings, improvements, furniture, machinery, equipment, vehicles and work in progress) acquired or constructed by the parish.

Public domain ("infrastructure") fixed assets consisting of roads, bridges, storm drains, and certain other property are recorded as expenditures in the Capital Projects Funds, and are not capitalized in the General Fixed Assets Account Group, as these assets are immovable and of value only to the general public. Donated fixed assets are valued at their estimated fair market value on the date donated. No depreciation has been provided in the General Fixed Assets Account Group.

General Long-Term Debt Account Group

The general long-term debt account group accounts for all long-term debt funded by the full faith and credit of the parish (primary government).

**C. BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (revenue and other financing sources) and decreases (expenditures and other uses) in net current assets.

Governmental funds are maintained on the modified accrual basis of accounting wherein revenues are recognized in the accounting period in which they become available and measurable. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Police Jury uses the following practices in recognizing and reporting revenues and expenditures:

*Continued*

**BEAUREGARD PARISH POLICE JURY  
BOZIERES, LOUISIANA**

*Notes to the Financial Statements (Continued)*  
*For the Year Ended December 31, 2000*

**Note 3 - Summary of Significant Accounting Policies (Continued)**

Ad valorem taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year. Ad valorem taxes received within 60 days of year-end are recognized as revenue in the period levied.

Federal and state grants are recognized when the Police Jury is entitled to the grant funds.

Rates taxes and gross receipts business taxes are considered "measurable" when they are in the hands of the primary government within the current period or soon enough to be used to pay liabilities of the current period.

Substantially all other revenues are recorded when they become available to the Police Jury.

Expenditures are recognized in the period which liability is incurred, if measurable, except for principal and interest on general long-term obligations which is recognized when due.

**D. BUDGET POLICIES AND BUDGETARY ACCOUNTING**

The annual budgets of the Beauregard Parish Police Jury are adopted in accordance with Louisiana Revised Statutes 38:1304-1314. The budgetary process includes public notice of the proposed budgets, public inspection of the proposed budgets, and public hearings on the budgets. Budgets are prepared on a modified accrual basis of accounting. All budgetary appropriations lapse at the end of each year.

Budgeted amounts, included in the accompanying financial statements, include original adopted budget amounts and all subsequent amendments. The Police Jury adopted budgets for its general and special revenue funds. During the year, the police jury involves monthly budget comparison statements, which are used as a tool to control the operations of the parish. The secretary/treasurer presents necessary budget amendments to the jury when it is determined that actual operations are differing materially from those anticipated in the original budget. The jury in regular session reviews the proposed amendments, makes necessary changes, and formally adopts the amendments. The adoption of amendments is included in jury minutes published in the official journal.

*Continued*



**BOURBONPARISH POLICE JURY  
BOURBON, LOUISIANA**

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*Memorandum to the Financial Statements (Disclosed)  
For the Year Ended December 31, 2020*

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**Note 1 - Summary of Significant Accounting Policies (Continued)**

**E. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include amounts in petty cash, interest bearing demand deposits and time deposits. Cash equivalents for each fund include demand deposit account balances and certificates of deposit with maturities of three months or less.

**F. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES**

During the course of operations, transactions may occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are also classified as due from other funds or due to other funds on the balance sheet.

**G. FIXED ASSETS**

Fixed assets of the primary government are maintained on the basis of original cost, except those arising from gifts or donations, which are recorded at their fair market value at the time of receipt. All such assets are recorded in the General Fixed Assets Account Group, and no depreciation is computed or recorded thereon.

**H. GENERAL LONG-TERM DEBT**

Long-term obligations of the parish are accounted for in the General Long-Term Debt Account Group.

**I. COMPENSATED ABSENCES**

All 12 month employees earn from 10 to 20 days of annual leave each year depending on the length of employment with the Police Jury. Annual leave may be accumulated to a maximum of 20 days. Upon termination or retirement, unused annual leave is paid to the employee at the employee's current rate of pay.

All 12 months employees earn 15 days of sick leave per year. Sick leave may be accumulated to a maximum of 20 days. Upon termination or retirement, accumulated sick leave is paid at the employee's current rate of pay.

*Continued*

**BEAUBOARD PARISH POLICE JURY  
BERIDIER, LOUISIANA**

**Notes to the Financial Statements (Continued)**  
**For the Year Ended December 31, 2000**

**Note 2 - Summary of Significant Accounting Policies (Continued)**

**J. SALES TAXES**

The Tourism Commission Special Revenue Fund collects a 2% tax levied upon the occupancy of hotel, motel and overnight camping facilities within the jurisdiction of the parish. This sales and use tax is collected in accordance with Louisiana Revised Statute 30:4374-4374.3 for the purpose of promoting tourism within the jurisdiction of the parish. Tax revenue at December 31, 2000 amounted to \$28,035.

The Sales Tax District No. 1 Special Revenue Fund collects a 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of ten years, beginning April 1, 1996, and its proceeds are dedicated towards the expenditures necessary for the collection and disposal of solid waste within the jurisdiction of the district. Therefore, any funds remaining from such sources of revenue on December 31 of each year may be deposited and expended in the ensuing fiscal year equally between the eight wards for the purpose of constructing, improving and maintaining public roads and bridges within the district. Tax revenues at December 31, 2000 amounted to \$1,365,521.

The Sales Tax District No. 2 Special Revenue Fund collects a second 1% sales and use tax within the jurisdiction of the district. This tax will be collected for a period of ten years, beginning in 1991. The 1% sales and use tax was returned by the voters of the applicable District for a ten year period on November 3, 1998. Its proceeds (after paying the measurable and necessary expenditures of collecting and administering the tax) will be deposited into the Parishwide Road Fund and are dedicated for the purposes of constructing, improving, operating and maintaining roads and bridges within the district and acquiring the necessary equipment thereof, and allocated and expended for such purposes in accordance with the following percentages:

- 35% - to parishwide work crews;
- 35% - for equipment and equipment repairs; and
- 30% - to acquire material and supplies - to be divided equally by the eight wards.

Tax revenues at December 31, 2000 amounted to \$1,363,536.

**K. USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

*Continued*

**BRASSBOARD PARISH POLICE JURY  
DEBRIDEL, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2000**

**Note 2 - Summary of Significant Accounting Policies (Continued)**

**L. TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**M. RISK MANAGEMENT**

The Parish is exposed to various risks of loss related to acts, theft of, damage to and destruction of assets, and natural disasters for which the Parish carries commercial insurance.

**Note 3 - Bank, Cash, Securities, and Investments**

Parish deposits at December 31, 2000 (including demand deposits and certificates of deposits) are as follows:

	<u>Bank Account</u>	<u>Bank Balance</u>
Category 3	\$9,663,593	\$9,667,404

The parish's investments were limited solely to certificates of deposits. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount in deposits with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2000, the Police Jury had \$9,667,404 in deposits (collected bank balances). These deposits are secured from risk by \$576,124 of federal deposit insurance and \$4,1522,634 of aggregated pledged securities held by the custodial banks in the name of the fiscal agent bank (GA50 Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the Police Jury that the fiscal agent has failed to pay deposited funds upon demand.

**BOAUFORD PARISH POLICE JURY  
BOAUFORD, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2000**

**Note 3 - Receivables**

The following is a summary of receivables at December 31, 2000:

	General	Special Revenue	Debt Service	Capital Project	Total
Taxes:					
Ad valorem	\$ 349,876	\$1,807,673	\$ 712,361	\$ -	\$2,869,910
Sales	-	344,196	-	-	344,196
Intergovernmental:					
State	311,400	87,603	-	-	399,003
Accrued interest	-	22,799	-	-	22,799
Other	25,823	242,289	-	15,761	483,873
Total	\$ 687,099	\$2,459,565	\$ 712,361	\$ 15,761	\$3,874,786

No allowance for uncollectible receivables has been provided. Management has evaluated the risk ratios and believes they are all collectible.

**Note 4 - General Fixed Assets**

A summary of changes in general fixed assets follows:

	Balance January 1, 2000	Additions	Deletions/ Transfers	Balance December 31, 2000
Land	\$ 286,840	\$ -	\$ -	\$ 286,840
Buildings and improvements	7,816,889	649,520	3,449,389	11,817,020
Furniture and equipment	8,300,675	630,563	( 399,283)	8,481,945
Construction in progress	3,449,389	-	(3,449,389)	-
Total	\$20,113,693	\$1,280,083	\$6,298,281	\$20,895,495

**Note 5 - Due From Other Governmental Units**

During the year ended December 31, 1999, the Police Jury advanced \$15,800 to the Boauford Community Action Association, a component unit of the Police Jury. The advance is payable in September of 2004 and bears no interest.

BOSSBURGARD-PARISH POLICE JURY  
BERTRAND, LOUISIANA

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2000

Note 6 - Pension Plan

Substantially all employees of the Bossburgard Parish Police Jury are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. Eligible employees of the Police Jury are members of Plan A.

All permanent employees working at least 20 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final average salary for each year of creditable service. However, for those employees who were members of the supplemental-plan-only prior to January 1, 1990, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned prior to January 1, 1990, plus 3% of final average salary for each year of service credited after the revision date. Final average salary is the employee's average salary over the 36 consecutive or jointed months that produce the highest average.

Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefits accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute. Contributions to the System include 10% of 1% of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Details concerning the actuarial status of the system are not available for 2000.

The pension benefit obligation as of December 31, 1999 follows:

RETIREMENT SYSTEM	Plan A	Plan B
Net Assets	\$ 1,082,399,855	\$ 713,902,716
Pension Benefits Obligations	(1,086,316,704)	(57,586,885)
Excess Assets	\$ 395,683,151	\$ 656,315,831

**BEAUREGARD PARISH POLICE JURY  
BOURBON, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2000**

**Note 4 - Pension Plan (Continued)**

The pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and tapered benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PDJCs and employers. The System does not make separate measurements of assets and pension benefit obligations for individual employees.

Historical cost information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2000, comprehensive annual financial report. The parish does not guarantee the benefits granted by the System.

Contributions to the system are made by both employees and the Police Jury as a percentage of salaries. The payroll for the Police Jury employees covered by the system for the year ended December 31, 2000 was \$1,286,635; the Police Jury's total payroll was \$1,604,943. Covered employees contributed \$308, or \$122,420 in the system during calendar year 2000. The Police Jury contributed \$98,720 to this system during the year at its share. The Police Jury contributed at a rate of 3.75%.

**Note 5 - Changes in General Long-Term Debt**

The following is a summary of long-term debt transactions for the year ended December 31, 2000:

	General Obligation Bonds	Contributions Of Employees	Compensated Activities	Total
Long-Term Debt at 12/31/99	\$5,441,143	\$2,439,000	\$ 123,354	\$8,003,497
Additions	-	-	19,040	19,040
Retirements	(1,628,848)	(1,479,800)	-	(3,108,648)
Long-Term Debt at 12/31/00	\$3,812,295	\$959,200	\$ 142,394	\$4,913,889

**BEAUREGARD PARISH POLICE JURY  
BERREDER, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2008**

**Note 7 - Changes in General Long-Term Debt (Continued)**

Bonds and debt certificates at December 31, 2008 are comprised of the following individual issues:

\$3,600,000 public improvement bonds of Hospital District No. 2 dated 07/01/77; due in annual installments of \$5,000 - \$225,000 through 01/01/02; interest at 5.15% - 6.50%	\$ 10,000
\$980,000 public improvement (all bonds dated 06/15/02; due in annual installments of \$113,000 - \$116,000 through 06/15/02; interest at 10.00% - 12.75%	195,099
\$500,000 public improvement bonds of Fire Protection District No. 2 dated 05/01/85; due in annual installments of \$04,000 - \$44,000 through 05/01/09; interest at 9.15% - 12.00%	130,000
\$440,000 public improvement bonds of Road District No. 1-A dated 05/01/85; due in annual installments of \$20,000 - \$45,000 through 05/01/09; interest at 5.25% - 8.75%	300,000
\$535,000 public improvement bonds of Road District No. 4 dated 02/01/85; due in annual installments of \$23,000 - \$35,000 through 02/01/09; interest at 5.50% - 6.00%	350,000
\$500,000 debt certificates of Fire Protection District No. 4 dated 02/01/82; due in annual installments of \$47,333 - \$78,557 through 02/01/02; interest at 6.625%	130,000
\$480,000 public improvement bonds of Road District, Pcs. 3 dated 08/01/94; due in annual installments of \$33,000 - \$49,000 through 02/01/09; interest at 5.15% - 8.00%	280,000

**BEAUREGARD PARISH POLICE/JURY  
DEPARTMENT, LOUISIANA**

Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2020

<b>Note 7 -</b>		<b><u>Changes in General Long-Term Debt (Continued):</u></b>	
	\$1,000,000 public improvement bonds of Road District No. 5 dated 08/01/94; due in annual installments of \$45,000 - \$95,000 through 03/01/99; interest at 5.10% - 8.00%		\$ 605,000
	\$260,000 general obligation bonds of Sub-Road District No. 1 of Road District No. 3 dated 05/01/95; due in annual installments of \$31,480 - \$415,000 through 09/01/2010; interest at 5.20% - 9.00%		305,000
	\$3,800,000 general obligation bonds of Road District No. 3 dated 11/01/96; due in annual installments of \$468,640 - \$1,177,567 through 05/01/2006; interest at 4.50% - 8.00%		2,520,000
	\$500,000 debt certificates of Government Building dated 07/01/96; due in annual installments of \$107,858 - \$104,032 through 05/01/06; interest at 5.25%		110,000
	\$1,500,000 debt certificates of Road District No. 6 dated 03/01/98; due in annual installments of \$157,500 - \$189,625 through 08/01/08; interest at 5%		1,215,000
	\$250,000 debt certificates of Parishwide Road dated 06/01/99; due in annual installments of \$104,275 - \$106,630 through 05/01/02; interest at 4.5%		370,000
	\$180,000 debt certificates of Fire Protection District No. 3 dated 04/01/99; due in annual installments of \$11,832 - \$122,800 through 03/01/08; interest at 4.75%		91,000
	<b>Total</b>		<b>\$4,781,000</b>



**BRASSBOARD PARISH POLICE JURY  
DERREDELL, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2000**

**Note 7 - Changes in General Long-Term Debt (Continued)**

The annual requirements to amortize bonds and debt certificates at December 31, 2000, including interest of \$1,306,683, are as follows:

	<u>Bonds and Debt Certificates</u>
2000	\$ 1,488,787
2001	1,571,834
2002	1,088,864
2003	1,086,862
2004	1,031,300
Thereafter	2,183,331
<b>Total</b>	<b>\$ 8,081,382</b>

**Note 8 - Criminal Court Fund**

Louisiana Revised Statute (15:571.1) requires that one-half of any balance remaining in the Criminal Court Fund at year-end be transferred to the parish General Fund. The following details the amounts due at December 31, 2000:

Balance due at December 31, 1999	\$ 78,903
Amount due for 2000	113,658
Reimbursed during 2000	(78,903)
<b>Balance due at December 31, 2000</b>	<b>\$ 113,658</b>

**Note 9 - Capital Leases**

The Police Jury has entered into two lease agreements as leases for financing the acquisition of a fire truck and hydraulic excavator. The economic substance of these leases is that the Police Jury is financing the acquisition of these assets through the leases, and accordingly, they are recorded in the Police Jury's assets and liabilities.

The assets acquired through capital leases are as follows:

<u>Asset Category</u>	<u>General Fund Asset</u>
Fire Truck & Equipment	\$176,394
Hydraulic Excavator	84,300

**DELAWARED PARISH POLICE JURY  
TERREBORE, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2000**

**Note P - Capital Leases (Continued)**

The following is a schedule by years of future minimum payments required under these leases together with their present value as of December 31, 2000:

Year Ending June 30,	General Long-Term Debt
2001	\$ 48,514
2002	56,834
2003	43,547
2004	43,547
2005	43,547
Thereafter	49,547
Total minimum lease payments	285,338
Less amount representing interest	(90,347)
Present value of minimum Lease Payments	<u>\$ 194,991</u>

**Note R - Levied Taxes & Privileged Taxation**

The following is a summary of authorized and levied ad valorem taxes for the calendar year 2000:

	<u>Authorized Millage</u>	<u>Levied Millage</u>
<b>Parishwide taxes:</b>		
General Fund	3.20	3.20
Special revenue funds -		
Health Unit	2.24	2.24
Civic Center	1.12	1.12
<b>District taxes:</b>		
Special revenue funds -		
Road District No. 1	21.00	21.00
Road District No. 2	3.60	3.60
Road District No. 3	3.00	3.00
Road District No. 4	31.30	31.30
Road District No. 5	16.00	16.00
Road District No. 6	31.60	31.60
Road District No. 7	24.14	24.14

Continued

**BEAUREGARD PARISH POLICE JURY  
TERREBORE, LOUISIANA**

**Notes to the Financial Statements (Continued)  
For the Year Ended December 31, 2006**

**Note 16: Leased Taxes & Principal Payments (Continued)**

Road District No. 8	15.00	15.00
Fire Protection District No. 2	6.14	6.14
Fire Protection District No. 3	15.00	15.00
Fire Protection District No. 3A	14.47	14.47
Fire Protection District No. 4	15.00	15.00
Debt service funds:		
Road District No. 1-A	7.00	7.00
Road District No. 2	11.00	11.00
Road District No. 4	9.00	9.00
Road District No. 5	10.41	10.41
Road District No. 6	7.65	7.65
Sub-Road District 1 of District 7	15.00	15.00
Fire Protection District No. 2	2.00	2.00
<b>Total</b>		

The following are the principal taxpayers in the Parish and their assessed taxes for the calendar year 2006:

	2006 Assessed Tax	Percent of Total Tax Valuation
	<u>\$ 3,652,364</u>	<u>31.48%</u>
Boise Cascade Corporation	541,395	4.18
Conoco Louisiana Electric	364,164	3.76
Transcontinental Gas Pipe Line	363,548	3.36
Tropicana Island Resort Products	346,555	2.62
Bessemer Electric Company, Inc.	337,908	2.76
West Waco Corporation	284,710	2.12
Transline Gas Company	280,832	2.12
Bell South Telecommunications	266,350	2.02
First National Bank	225,304	1.78

**Note 17: Litigation and Claims**

At December 31, 2006, the Police Jury was involved in several lawsuits. In the opinion of the Police Jury's legal counsel, no estimate of loss can be made.

**Note 18: Wireless 911 Service**

The 2011 board currently has no plans to implement enhancements to the 911 System to handle wireless telephoning communications.



Founded in 1959

## BROUSSARD & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS, L.L.C.

### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Members of the  
Bossier Parish Police Jury  
Bossier, Louisiana

We have audited the primary government financial statements of the Bossier Parish Police Jury, as of and for the year ended December 31, 2008, and have issued our report thereon dated June 23, 2009. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

#### Compliance

As part of obtaining reasonable assurance about whether Bossier Parish Police Jury's primary government financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bossier Parish Police Jury's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting, would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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To the Members of the  
Bossier Parish Police Jury  
Bossier, Louisiana  
Page 2

This report is intended solely for the information and use of Bossier Parish Police Jury and Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:503, this report is distributed by the Legislative Auditor as a public document.

*Broussard & Company*

Lake Charles, Louisiana  
June 22, 2000  
/s/

**BOAVERCLAND PARISH POLICE JURY  
BOAVERCLAND, LOUISIANA  
Primary Government**

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**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2000**

**I. Financial Statement Items**

1. Unqualified opinion on the primary government financial statements.
2. No reportable conditions in internal control disclosed.
3. No instances of noncompliance noted.

**II. GASB Findings**

1. None noted.

**III. Prior Year Findings**

1. None noted.

## SUPPLEMENTAL INFORMATION SCHEDULES

**IBERIA PARISH POLICE JURY  
DENHAM, LOUISIANA**

**Supplemental Information Schedules  
December 31, 2000**

**SPECIAL REVENUE FUNDS**

**PARISHWIDE ROAD FUND**

The parishwide road fund accounts for the maintenance of roads and bridges on a parishwide basis. Major means of financing is provided by the State of Louisiana Parish Transportation Fund, grants from the Louisiana Department of Transportation and Development, and 75% of the proceeds of a 1% sales and use tax collected by the Sales Tax District No. 1 Fund. Use of funds is restricted by Louisiana Revised Statute 46:151.

**ROAD DISTRICT FUNDS**

The road district funds account for the maintenance of roads and bridges in Road District Nos. 1, 2, 3, 4, 5, 6, 7 and 8. Financing is provided by a special property tax levy on property within the territorial limits of the respective road districts, state revenue sharing funds and 50% of the proceeds of a 1% sales and use tax collected by the Sales Tax District No. 1 Fund and deposited into the parishwide road fund.

**CRIMINAL COURT FUND**

The criminal court fund accounts for funds collected from fines, forfeitures and judicial proceedings. Expenditures are made from the fund on motion of the district attorney and approval of the district judge.

**FIRE PROTECTION DISTRICT NO. 2 FUND**

The Fire Protection District No. 2 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's reimbursement of a portion of fire insurance premiums paid within the State.

**FIRE PROTECTION DISTRICT NO. 3 FUND**

The Fire Protection District No. 3 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's reimbursement of a portion of fire insurance premiums paid within the State.

**FIRE PROTECTION DISTRICT NO. 3-A FUND**

The Fire Protection District No. 3-A Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's reimbursement of a portion of fire insurance premiums paid within the State.



**IBLAIRBOARD PARISH POLICE JURY  
IBLAIRBOUR, LOUISIANA**

**Supplemental Information Schedules (Continued)**  
**December 31, 2000**

**SPECIAL REVENUE FUNDS**

**SALES TAX DISTRICT NO. 1 FUND**

The Sales Tax District, No. 1 Fund accounts for funds dedicated to expenditures for the collection and disposal of solid waste within the territorial limits of Ibairboard Parish. Financing is provided by a 1% sales and use tax levied upon retail actions of the parish. Additional financing is provided by the Town of Ibairville for the collection and disposal of solid waste within their respective corporate limits.

**A.F.S. MAINTENANCE FUND**

The A.F.S. Maintenance Fund accounts for monies construction funds to be used for maintenance of the Air Flight Service Station building and grounds.

**HEALTH UNIT FUND**

The Health Unit Fund accounts for the operations of the parish health unit. Financing is provided by a special property tax levy and by state revenue sharing funds.

**TOURIST COMMISSION FUND**

The Tourist Commission Fund accounts for funds collected for the promotion of tourism within the jurisdiction. Financing is provided by a 2% tax levied upon the occupancy of hotel, motel and overnight camping facilities within the jurisdiction of the commission.

**LOUISIANA EMERGENCY SHELTER GRANT FUND**

The Louisiana Emergency Shelter Grant Fund accounts for funds provided by the United States Department of Health and Human Services passed through the Louisiana Office of Community Services. The monies are used to provide a temporary emergency shelter as a protective service for preventing a remodeling, neglect, abuse, or exploitation of children and adults.

**CIVIC CENTER FUND**

The Civic Center Fund accounts for the operations of the War Memorial Civic Center. Financing is provided by a special property tax levy and by state revenue sharing funds.

**DEWINGDARD PARISH POLICE JURY  
DERIDDER, LOUISIANA**

*Supplemental Information Schedules (Continued)*  
**December 31, 2000**

**SPECIAL REVENUE FUNDS**

**FIRE PROTECTION DISTRICT NO. 4 FUND**

The Fire Protection District No. 4 Fund accounts for the repair and maintenance of buildings and equipment used in fire protection. Financing is provided by a special property tax levy on property within the territorial limits of the fire district and the State's assistance of a portion of fire insurance premiums paid within the State.

**U.S. JUSTICE DEPARTMENT**

The U.S. Justice Department Fund accounts for the collection of grant awards for designated improvements and acquisitions, which aid in crime prevention.

**EMERGENCY RESPONSE COUNCIL FUND**

The Emergency Response Council Fund accounts for the collection and administration of fees or charges collected from owners or operators of hazardous materials facilities located within the boundaries of the parish and who are subject to the reporting requirements of the Superfund Amendments and Reauthorization Act of 1986.

**COMMUNICATIONS DISTRICT FUND**

The Communications District Fund accounts for the establishment and operations of an Enhanced Emergency 911 Service for the parish. Financing is provided by a telephone service charge levy.

**COVERED ARENA FUND**

The Covered Arena Fund accounts for the collection of state funds and the disbursement of funds for construction of a covered arena for Dewingdard Parish.

**BEAUREGARD PARISH POLICE JURY  
BOHIOUE, LOUISIANA  
SPECIAL REVENUE FUNDS  
Combining Balance Sheet  
As of December 31, 1998**

	Paid-in-Kind Road	Road District No. 1	Road District No. 2
<b>ASSETS</b>			
Cash and cash equivalents	\$ 498,300	\$ 606,877	\$ 447,813
Receivables			
All vehicles	-	112,817	230,800
Personnel clearing	-	200	3,826
Sales tax	-	-	-
Accrued interest	367	7,083	1,871
Other	51,751	-	-
<b>TOTAL ASSETS</b>	<b>\$ 550,418</b>	<b>\$ 726,967</b>	<b>\$ 683,510</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 1,496	\$ -	\$ -
Retainage/ payable	-	-	-
Accrued wages payable	32,648	880	2,863
Due to other funds	-	-	-
<b>TOTAL LIABILITIES</b>	<b>34,144</b>	<b>880</b>	<b>2,863</b>
<b>FUND BALANCE</b>			
Fund Balance:			
Unreserved - undesignated	475,477	726,087	679,646
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 550,418</b>	<b>\$ 726,967</b>	<b>\$ 683,510</b>

**BEAUREGARD PARISH POLICE JURY  
BOHIOCHE, LOUISIANA  
SPECIAL REVENUE FUNDS  
Combining Balance Sheet (Continued)  
As of December 31, 2000**

	Fund Charter No. 3		Fund Charter No. 4		Fund Charter No. 5
<b>ASSETS</b>					
Cash and cash equivalents	\$ 68,713	\$	148,315	\$	110,416
Receivables					
Aut rotations	171,427		118,307		18,860
License sharing	16,328		2,810		1,794
Sales tax	-		-		-
Arrested suspect	-		-		279
Other	22,089		-		-
<b>TOTAL ASSETS</b>	<b>\$ 281,537</b>	<b>\$</b>	<b>262,442</b>	<b>\$</b>	<b>130,150</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	-	\$	7,571	\$	-
Franchise payable	-		-		-
Accrued wages payable	788		608		948
Due to other funds	-		-		-
<b>TOTAL LIABILITIES</b>	<b>788</b>		<b>8,179</b>		<b>948</b>
<b>FUND BALANCE</b>					
Fund balance:					
Undesignated	280,749		254,263		129,202
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 281,537</b>	<b>\$</b>	<b>262,442</b>	<b>\$</b>	<b>130,150</b>

Continued  
23

**BEAUFORT AND PARTIAL POLICE JURY  
BERTRAND, LOUISIANA  
SPECIAL REVENUE FUNDS  
Consolidating Balance Sheet (Continued)  
As of December 31, 1968**

	Bond Debtors No. 6		Bond Creditors No. 7		Fund Unpaid No. 8
<b>ASSETS</b>					
Cash and cash equivalents	\$ 171,168		\$ 183,192		\$ 18,024
Receivables:					
Accruals	211,712		181,608		48,695
Revenue sharing	8,388		18,002		-
Sales tax	-		-		-
Accrual interest	104		118		-
Other	-		-		-
<b>TOTAL ASSETS</b>	<b>\$ 377,520</b>		<b>\$ 297,500</b>		<b>\$ 66,719</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -		\$ -		\$ -
Retainage payable	-		-		-
Accrued wages payable	1,527		1,228		1,228
Due to other funds	-		-		-
<b>TOTAL LIABILITIES</b>	<b>1,527</b>		<b>1,228</b>		<b>1,228</b>
<b>FUND BALANCE</b>					
Fund balance:					
Unreserved - undesignated	315,793		296,794		81,502
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 377,520</b>		<b>\$ 297,500</b>		<b>\$ 66,719</b>

Continued

**BLAUGLAS RD PARISH POLICE JURY  
BOHNER, LOUISIANA  
SPECIAL REVENUE FUNDS  
Comparative Balance Sheet (Continued)  
As of December 31, 2000**

	Criminal Court	Fire Protection District No. 2	Fire Protection District No. 3
<b>ASSETS</b>			
Cash and cash equivalents	\$ 118,815	\$ 192,885	\$ 121,300
Receivables:			
ad valorem	"	96,317	77,860
business sharing	"	"	"
sales tax	"	"	"
Account interest	1,115	818	279
Other	48,890	"	"
<b>TOTAL ASSETS</b>	<b>\$ 150,880</b>	<b>\$ 289,700</b>	<b>\$ 201,571</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 13,870	\$ 768	\$ 80
Vouchers payable	"	"	"
Accrued wages payable	18,915	"	"
Due to other funds	11,642	"	"
<b>TOTAL LIABILITIES</b>	<b>(34,442)</b>	<b>768</b>	<b>80</b>
<b>FUND BALANCE</b>			
Fund Balance:			
Unreserved - undesignated	116,438	288,932	201,540
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 150,880</b>	<b>\$ 289,700</b>	<b>\$ 201,571</b>

Continued

**BEAUREGARD PARISH POLICE JURY  
DERIDDER, LOUISIANA  
SPECIAL REVIEW FUND  
Combining Balance Sheet (Continued)  
As of December 31, 2008**

	Fire Protection District No. 5-B	Seals Tax District No. 1	A.P.D. Maintenance
<b>ASSETS</b>			
Cash and cash equivalents	\$ 14,881	\$ 648,171	\$ 108,428
Receivables			
All customers	60,863	-	-
Revenue sharing	-	-	-
Sales tax	-	248,196	-
Accrued interest	-	1,492	-
Other	-	2,888	-
<b>TOTAL ASSETS</b>	<b>\$ 75,744</b>	<b>\$ 899,647</b>	<b>\$ 108,428</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 86,758	\$ -
Franchise payable	-	-	8,568
Accrued wages payable	-	-	-
Due to other funds	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>86,758</b>	<b>8,568</b>
<b>FUND BALANCE</b>			
Fund balance:			
Unreserved - undesignated	75,744	798,110	97,860
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 75,744</b>	<b>\$ 899,647</b>	<b>\$ 108,428</b>

Continued  
36

**BEAUREGARD PARISH POLICE JURY**  
**TERREBONNE, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
*Combining Balance Sheet (Continued)*  
*As of December 31, 2008*

	South Unit		Terrebonne Commission		Louisiana Emergency Shelter Grant
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,706,000	\$	40,150	\$	0,000
Receivables:					
Ad valorem	238,385		-		-
Revenue sharing	7,276		-		-
Sales tax	-		-		-
Accrued interest	9,070		111		0,750
Other	-		-		-
<b>TOTAL ASSETS</b>	<b>\$ 1,951,251</b>	<b>\$</b>	<b>40,261</b>	<b>\$</b>	<b>0,750</b>
<b>LIABILITIES AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$	-	\$	-
Wages payable	-		-		-
Accrued wages payable	5,062		150		-
Due to other funds	-		-		-
<b>TOTAL LIABILITIES</b>	<b>5,062</b>		<b>150</b>		<b>-</b>
<b>FUND BALANCE</b>					
Fund Balance:					
Unreserved - undesignated	1,946,189		40,111		0,750
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,951,251</b>	<b>\$</b>	<b>40,261</b>	<b>\$</b>	<b>0,750</b>



**BLAUGARD PARISH POLICE JURY  
BEHREND, LOUISIANA  
SPECIAL REVENUE FUNDS  
Combining Balance Sheet (Continued)  
As of December 31, 2000**

	Civil Center	Fire Protection District No. 4	Emergency Response Council
<b>ASSETS</b>			
Cash and cash equivalents	\$ 150,900	\$ 37,770	\$ 10,877
Receivables:			
All voters	115,851	343,444	-
Revenue sharing	5,716	-	-
Sales tax	-	-	-
Accrued interest	836	187	-
Other	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 373,293</b>	<b>\$ 481,391</b>	<b>\$ 10,877</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 1	\$ -
Unwarrantage payable	-	-	-
Accrued wages payable	3,883	-	-
Due to other funds	-	-	-
<b>TOTAL LIABILITIES</b>	<b>3,883</b>	<b>1</b>	<b>-</b>
<b>FUND BALANCE</b>			
Fund Balance:			
Unreserved - undesignated	370,999	481,390	10,877
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 373,293</b>	<b>\$ 481,391</b>	<b>\$ 10,877</b>

**BEAUREGARD PARISH POLICE JURY  
BERTRAND, LOUISIANA  
SPECIAL REVENUE FUNDS  
Combining Balance Sheet (Continued)  
As of December 31, 2000**

	Commodore District	Crowder Annex	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 315,001	\$ (9,000)	\$ 3,760,268
Receivables:			
Ad valorem	-	-	1,080,674
Revenue sharing	-	-	51,000
Sales tax	-	-	748,186
Accrued interest	1,061	-	22,797
Other	15,869	3,750	148,289
<b>TOTAL ASSETS</b>	<b>\$ 341,930</b>	<b>\$ (5,750)</b>	<b>\$ 8,159,166</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 12,349	\$ (170,788)
Refundable payables	-	-	(8,558)
Accrued wages payable	1,684	-	(63,641)
Due to other funds	-	-	(13,618)
<b>TOTAL LIABILITIES</b>	<b>1,684</b>	<b>12,349</b>	<b>(366,617)</b>
<b>FUND BALANCE</b>			
Fund Balance:			
Unreserved - undesignated	340,246	(18,100)	7,819,547
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 341,930</b>	<b>\$ (5,750)</b>	<b>\$ 8,159,166</b>

**BEAUREGARD PARISH POLICE JURY  
BERNIER, LOUISIANA  
SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For The Year Ended December 31, 2008**

	Parishwide Fund	Road District No. 1	Road District No. 2
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ -	\$ 118,915	\$ 241,889
State	-	-	-
Other taxes	-	-	-
Intergovernmental Revenues:			
Federal funds	-	-	-
State funds:			
Fuels/transportation funds	476,215	-	-
Foster revenue sharing	-	495	1,929
Other state funds	-	-	-
Fees, charges, and commissions for services	-	-	-
Fines and forfeitures	-	-	-
License	8,660	11,387	17,886
Other revenues	22,447	829	-
<b>Total Revenues</b>	<b>508,335</b>	<b>131,339</b>	<b>271,694</b>
<b>EXPENDITURES</b>			
General Government:			
Auditorial	-	-	-
Public safety	-	-	-
Public works	1,121,098	339,362	400,470
Health and welfare	-	-	-
Culture and recreation	-	-	-
Habitat service	-	-	-
<b>Total Expenditures</b>	<b>1,121,098</b>	<b>339,362</b>	<b>400,470</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(612,763)</b>	<b>(207,996)</b>	<b>(128,776)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	905,849	119,285	119,285
Sale of fixed assets	8,186	899	7,834
Capital issue	-	-	-
<b>Total Other Financing Uses</b>	<b>914,035</b>	<b>120,184</b>	<b>127,119</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>291,272</b>	<b>(87,812)</b>	<b>(1,657)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>(50,049)</b>	<b>(481,489)</b>	<b>(480,360)</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 411,272</b>	<b>\$ 569,297</b>	<b>\$ 478,013</b>

**HEALTH AND FARMER POLICE JURY  
DERIDDER, LOUISIANA  
SPECIAL REVENUE FUNDS  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2009**

	Fiscal Year 2009 No. 3		Fiscal Year 2008 No. 4		Fiscal Year 2007 No. 5	
<b>REVENUES</b>						
Taxes:						
All salaries	\$	281,117	\$	144,389	\$	67,883
Sales		-		-		-
Other taxes		-		-		-
Intergovernmental Revenues						
Federal funds		-		-		-
State funds:						
Public transportation funds		-		-		-
State revenue sharing		13,828		2,271		1,080
Other state funds		-		-		-
Fees, charges, and commissions for services		-		-		-
Fines and forfeitures		-		-		-
Interest		5,887		7,879		7,882
Other revenues		14,776		-		830
<b>Total Revenues</b>		<b>258,788</b>		<b>164,279</b>		<b>77,793</b>
<b>EXPENDITURES</b>						
General Government:						
Judicial		-		-		-
Public safety		-		-		-
Public works		225,942		218,789		218,511
Health and welfare		-		-		-
Culture and recreation		-		-		-
Debt service		-		-		-
<b>Total Expenditures</b>		<b>225,942</b>		<b>218,789</b>		<b>218,511</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>132,846</b>		<b>(54,510)</b>		<b>(140,718)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in (out)		115,431		179,283		179,283
Sale of fixed assets		26,428		6,587		899
Capital issue		-		-		-
<b>Total Other Financing Uses</b>		<b>141,859</b>		<b>(121,582)</b>		<b>179,182</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>		<b>28,700</b>		<b>69,023</b>		<b>(40,023)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>		<b>198,360</b>		<b>233,613</b>		<b>230,584</b>
<b>FUND BALANCE - END OF YEAR</b>	\$	<b>227,060</b>	\$	<b>274,637</b>	\$	<b>190,561</b>

**WEATHERLAND PARISH POLICE JURY**  
**TERREBEE, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
 Continuing Statement of Revenues, Expenditures,  
 and Changes in Fund Balances (Continued)  
 For The Year Ended December 31, 2008

	Road District No. 4	Road District No. 7	Road District No. 8
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 486,440	\$ 121,501	\$ 94,703
Sales	-	-	-
Other taxes	-	-	-
Inter-governmental Revenues:			
Federal funds	-	-	-
State funds	-	-	-
Perkins transportation funds	-	-	-
State revenue sharing	6,440	80,238	-
Other state funds	-	-	-
Fees, charges, and commissions for services	-	-	-
Fines and forfeitures	-	-	-
Interest	11,888	3,784	2,092
Other revenues	-	2,209	144
<b>Total Revenues</b>	<b>478,688</b>	<b>141,792</b>	<b>96,899</b>
<b>EXPENDITURES</b>			
General Government:			
Auditorial	-	-	-
Public safety	-	-	-
Public works	214,366	270,178	201,178
Health and welfare	-	-	-
Culture and recreation	-	-	-
Debt service	-	12	-
<b>Total Expenditures</b>	<b>214,366</b>	<b>270,292</b>	<b>201,178</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>119,522</b>	<b>(124,498)</b>	<b>(134,279)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Treasury Incentive	(71,990)	109,280	109,280
Sale of fixed assets	15,762	4,027	4,027
Capital lease	-	24,488	24,488
<b>Total Other Financing Uses</b>	<b>(56,228)</b>	<b>137,795</b>	<b>137,795</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>74,697</b>	<b>29,233</b>	<b>1,062</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>466,896</b>	<b>887,482</b>	<b>81,538</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 541,593</b>	<b>\$ 916,715</b>	<b>\$ 82,599</b>

**BEAUREGARD PARISH POLICE JURY**  
**BERTRAND, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2000

	Criminal Court		Fire Protection District No. 2		Fire Protection District No. 3	
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$	-	\$	101,698	\$	86,688
Sales		-		-		-
Other taxes		-		9,345		5,818
Intergovernmental Revenues:						
Federal Funds		-		-		-
State Funds:						
Funds (transportation funds)		-		-		-
State revenue sharing		-		-		-
Other state funds		-		-		-
Fees, charges, and commissions for services		123,401		-		-
Fees and forfeitures		496,186		-		-
Interest		5,122		11,898		6,374
Other revenues		163		1,764		1,688
<b>Total Revenues</b>		<b>576,669</b>		<b>130,765</b>		<b>100,772</b>
<b>EXPENDITURES</b>						
General Government:						
Judicial		431,895		-		-
Public safety		-		316,882		26,241
Public works		-		-		-
Hospitals and welfare		-		-		-
Culture and recreation		-		-		-
All other		-		-		-
<b>Total Expenditures</b>		<b>431,895</b>		<b>316,882</b>		<b>26,241</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>144,774</b>		<b>11,883</b>		<b>74,531</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in (out)		(114,152)		-		(13,641)
Sale of fixed assets		-		-		-
Capital issue		-		-		-
<b>Total Other Financing Uses</b>		<b>(114,152)</b>		<b>-</b>		<b>(13,641)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>		<b>30,622</b>		<b>11,883</b>		<b>60,890</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>		<b>76,600</b>		<b>277,629</b>		<b>174,132</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$</b>	<b>107,222</b>	<b>\$</b>	<b>289,512</b>	<b>\$</b>	<b>235,022</b>

**BEAUREGARD PARISH POLICE JURY  
BEHINDER, LOUISIANA  
SPECIAL REVENUE FUNDS  
Consolidating Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2009**

	Fire Protection District No. 5-A	State Tax District, No. 1	A.P.C. Maintenance
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 88,589	\$ -	\$ -
Sales	-	3,138,050	-
Other taxes	3,040	-	-
Intergovernmental Revenues:			
Federal funds	-	-	-
State funds:			
Public transportation funds	-	-	-
State highway sharing	-	-	-
Other state funds	-	-	-
Fees, charges, and reimbursements for services	-	48,868	-
Fines and forfeitures	-	-	-
Interest	459	22,449	3,989
Other revenues	19	1,399	-
<b>Total Revenues</b>	<b>21,049</b>	<b>3,204,398</b>	<b>3,989</b>
<b>EXPENDITURES</b>			
General Government:			
Indirect	-	-	-
Public safety	9,471	-	110,804
Public works	-	1,856,821	-
Health and welfare	-	-	-
Culture and recreation	-	-	-
Public services	-	-	-
<b>Total Expenditures</b>	<b>9,471</b>	<b>1,856,821</b>	<b>110,804</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>11,578</b>	<b>3,347,577</b>	<b>(80,815)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Borrowing in cash	-	(2,860,947)	-
Gifts of fixed assets	-	-	-
Capital lease	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>(2,860,947)</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>11,578</b>	<b>51,630</b>	<b>(80,815)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>18,383</b>	<b>899,287</b>	<b>280,284</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 29,961</b>	<b>\$ 950,917</b>	<b>\$ 199,469</b>

Continued  
12

**BEAUREGARD PARISH POLICE JURY**  
**TERREBORE, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances (Continued)**  
**For The Year Ended December 31, 2000**

	Hatch Lot	Tour's Commissions	Louisiana Emergency Motor Fund
<b>REVENUES</b>			
Taxes:			
Ad valorem	\$ 264,214	\$ -	\$ -
Sales	-	-	-
Other taxes	-	21,121	-
Intergovernmental Revenues:			
Federal funds	-	-	21,206
State Funds:			
For fish transportation funds	-	2,251	-
State revenue sharing	7,771	-	-
Other state funds	-	-	-
Fees, charges, and commissions for services	-	-	-
Fines and forfeitures	-	-	-
Interest	47,844	1,927	1,683
Other revenues	99	94	156
<b>Total Revenues</b>	<b>319,828</b>	<b>21,492</b>	<b>23,045</b>
<b>EXPENDITURES</b>			
General Governmental:			
Judicial	-	-	-
Public safety	-	-	-
Public works	-	-	-
Health and welfare	345,990	-	21,543
Culture and recreation	-	36,249	-
Debt service	-	-	-
<b>Total Expenditures</b>	<b>345,990</b>	<b>36,249</b>	<b>21,543</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>112,838</b>	<b>(14,757)</b>	<b>1,502</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	-	-	-
Sale of fixed assets	-	-	-
Capital lease	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>112,838</b>	<b>(14,757)</b>	<b>1,502</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>1,822,852</b>	<b>42,582</b>	<b>3,156</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 1,935,690</b>	<b>\$ 41,825</b>	<b>\$ 4,658</b>



**BEAUREGARD PARISH POLICE JURY**  
**BOSSIERE, LOUISIANA**  
**SPECIAL REVENUE FUNDS**  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2008

	Civic Center		Fire Protection District No. 4		Emergency Response Council	
<b>REVENUES</b>						
Taxes:						
Ad valorem	\$	111,523	\$	176,187	\$	-
Sales		-		52,152		-
Other taxes		-		-		-
Intergovernmental Revenues:						
Federal funds		-		-		(7,080)
State Funds:						
For air transportation funds		-		-		-
State revenue sharing		7,889		458		-
Other state funds		-		-		-
Fees, charges, and contributions for services		7,502		-		4,598
Fines and forfeitures		-		-		-
Interest		9,549		4,688		418
Other revenues		33		4,968		8,658
<b>Total Revenues</b>		<b>137,993</b>		<b>193,123</b>		<b>6,314</b>
<b>EXPENDITURES</b>						
General Government:						
Judicial		-		-		-
Public safety		-		192,119		13,483
Public works		-		-		-
Health and welfare		-		-		-
Culture and recreation		118,023		-		-
Police services		-		-		-
<b>Total Expenditures</b>		<b>118,023</b>		<b>192,119</b>		<b>13,483</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>19,970</b>		<b>(18,996)</b>		<b>(7,169)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in (out)		-		(78,688)		2,308
Sale of fixed assets		-		-		-
Capital lease		-		178,794		-
<b>Total Other Financing Uses</b>		<b>-</b>		<b>100,106</b>		<b>2,308</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>		<b>19,970</b>		<b>81,100</b>		<b>(4,861)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>		<b>276,187</b>		<b>184,187</b>		<b>19,888</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$</b>	<b>295,998</b>	<b>\$</b>	<b>265,287</b>	<b>\$</b>	<b>15,027</b>

**BEAUREGARD PARISH POLICE JURY  
BERIDIER, LOUISIANA  
SPECIAL REVENUE FUNDS**  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2008

	Communications District		Criminal Area		Total
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$	-	\$	-	\$ 3,186,178
Sales		-		-	1,113,050
Other taxes		-		-	91,580
Intergovernmental Revenues:					
Federal funds		-		-	14,129
State funds:					
Parish transportation funds		-		-	481,464
State revenue sharing		-		-	50,788
Other state funds		-	406,101	-	406,101
Fees, charges, and commissions for services		884,024		-	884,024
Fines and forfeitures		-		-	946,186
Interest		11,383		1,488	288,780
Other revenues		-		489	50,648
<b>Total Revenues</b>		<b>884,024</b>		<b>408,425</b>	<b>1,581,362</b>
<b>EXPENDITURES</b>					
General Government:					
Judicial		-		-	491,866
Public safety		141,708		-	714,004
Public works		-		-	4,458,908
Health and welfare		-		-	261,506
Culture and recreation		-		478,192	624,154
Police services		-		-	12
<b>Total Expenditures</b>		<b>141,708</b>		<b>478,192</b>	<b>6,478,436</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>742,316</b>		<b>(79,767)</b>	<b>1,608,924</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in (out)		-		(182,885)	(644,288)
Sale of fixed assets		-		-	90,172
Capital lease		-		-	285,194
<b>Total Other Financing Uses</b>		<b>-</b>		<b>(182,885)</b>	<b>(127,812)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>		<b>742,316</b>		<b>(154,652)</b>	<b>700,186</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>		<b>286,157</b>		<b>140,818</b>	<b>1,129,341</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$</b>	<b>240,896</b>	<b>\$</b>	<b>(14,434)</b>	<b>\$ 1,654,547</b>

**BEAUREGARD PARISH POLICE JURY  
BOURBON, LOUISIANA**

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**Supplemental Information Schedules (Continued)  
December 31, 2000**

**DEBT SERVICE FUNDS**

**ROAD DISTRICT NO. 1-A, 2, 2-SPECIAL FINANCING, 4, 5, AND 6 FUNDS**

The Road District Debt Service Funds are used to accumulate monies for payment of the outstanding bond issues of the respective road districts. The bond issues are financed by a special property tax levy on property within the territorial limits of the appropriate road district.

**HOSPITAL DISTRICT NO. 2 FUND**

The Hospital District No. 2 Fund is used to accumulate monies for payment of the \$1,080,000 public improvement bonds issued July 1, 1977. The bond issue is financed by a special property tax levy on property within the parish.

**JAIL FUND**

The Jail Fund is used to accumulate monies for payment of the \$940,000 general obligation bonds issued June 15, 1982 for the construction of the new parish jail. The bond issue is financed by General Fund revenues.

**FIRE PROTECTION DISTRICT NO. 2 FUND**

The Fire Protection District No. 2 Fund is used to accumulate monies for the payment of the \$358,000 general obligation bonds issued September 1, 1985. The bond issue is financed by a special property tax levy on property within the territorial limits of the fire district.

**SUB ROAD DISTRICT 1 OF DISTRICT 3**

The Sub Road District 1 of District 3 Fund is used to accumulate monies for the payment of the \$380,000 general obligation bonds issued May 1, 1995.

**CERTIFICATES OF INDEBTEDNESS FUNDS,  
FIRE PROTECTION DISTRICT NO. 3 & 3-A,  
AND FIRE PROTECTION DISTRICT NO. 4**

The fire protection district certificates of indebtedness funds are used to accumulate monies for payment of the \$590,000 outstanding certificates of indebtedness of the respective fire protection districts issued June 1, 1980, and July 1, 1992. The certificates of indebtedness are financed by an existing special assessment levy and an existing property tax levy on property within the territorial limits of the appropriate fire protection district.

**DEALBECARD PARISH POLICE JURY  
TERREBORE, LOUISIANA**

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*Supplemental Information Schedules (Continued)*  
**December 31, 2000**

**DEBT SERVICE FUNDS**

**CERTIFICATE OF INDEBTEDNESS FUNDS,  
ROAD DISTRICT NO. 6, AND ROAD DISTRICT NO. 6-A**

The road district certificates of indebtedness funds are used to accumulate monies for the payment of the \$500,000-outstanding certificates of indebtedness of the respective road districts issued September 15, 1999, and November 1, 1999. The certificates of indebtedness are financed by existing property tax levies on property within the territorial limits of the appropriate road maintenance districts.

**CAPITAL GOVERNMENT BUILDING**

The Capital Government Building Fund is used to accumulate monies for payment of the \$500,000 of certificate of indebtedness issued July 1, 1996. The debt is financed by General Fund Revenues.

**REVENUE AND FUNDING POLICE JURY  
BERNARD, LOUISIANA  
DEBT SERVICE FUNDS  
Combining Balance Sheet  
As of December 31, 2009**

	Bond Debt No. 1-A		Bond Debt No. 2		Special Funding Bond Debt No. 3	
<b>ASSETS</b>						
Cash and cash equivalents	\$	66,749	\$	307,793	\$	(6,793)
All other non-current assets		31,182		448,883		-
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>97,931</b>	<b>\$</b>	<b>656,676</b>	<b>\$</b>	<b>(6,793)</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Interest payable	\$	-	\$	-	\$	-
<b>FUND BALANCE</b>						
Reserved for debt service		97,931		656,676		(6,793)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<b>97,931</b>	<b>\$</b>	<b>656,676</b>	<b>\$</b>	<b>(6,793)</b>

The accompanying notes are an integral part of this statement.

**BEAUREGARD PARISH POLICE JURY**  
**BERNICE, LOUISIANA**  
**PORT SERVICE FUND**  
*(Combining Balance Sheet (Continued))*  
*As of December 31, 2020*

	Fiscal District No. 1		Fiscal District No. 2		Fiscal District No. 3	
<b>ASSETS</b>						
Cash and cash equivalents	\$	68,211	\$	12,743	\$	85,626
And various taxes receivable		24,948		31,314		84,045
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>93,159</b>	<b>\$</b>	<b>44,057</b>	<b>\$</b>	<b>169,671</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Interest payable	\$	-	\$	-	\$	-
<b>FUND BALANCE</b>						
Reserved for debt service		93,159		44,057		169,671
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<b>93,159</b>	<b>\$</b>	<b>44,057</b>	<b>\$</b>	<b>169,671</b>

**BEAUREGARD PARISH POLICE JURY**  
**DUNSTON, LOUISIANA**  
**DEPT SERVICE FUNDS**  
 Combining Balance Sheet (Continued)  
 As of December 31, 2008

	Hospital District No. 2		168		Fire Protection District No. 2	
<b>ASSETS</b>						
Cash and cash equivalents	\$	53,494	\$	50,793	\$	53,126
Accrued interest receivable		-		-		51,177
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>53,494</b>	<b>\$</b>	<b>50,793</b>	<b>\$</b>	<b>54,699</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Interest payable	\$	-	\$	10,438	\$	-
<b>FUND BALANCE</b>						
Reserved for debt service		53,494		50,797		54,699
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<b>53,494</b>	<b>\$</b>	<b>50,793</b>	<b>\$</b>	<b>54,699</b>

**BEAUREGARD PARISH POLICE JURY  
BOHAIEN, LOUISIANA  
DEBT SERVICE FUNDS  
Conditioning Balance Sheet (Continued)  
As of December 31, 2008**

	Fire Protection District No. 3-A Certificates of Indebtedness		Road District No. 4 Certificates of Indebtedness		Fire Protection District No. 3	
<b>ASSETS</b>						
Cash and cash equivalents	\$	\$	\$	1,927	\$	(100)
Aut. retirement funds receivable		-		-		-
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>1,927</b>	<b>\$</b>	<b>(100)</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Interest payable	\$	-	\$	-	\$	-
<b>FUND BALANCE:</b>						
Reserved for debt service		(\$)		1,927		(100)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<b>(\$)</b>	<b>\$</b>	<b>1,927</b>	<b>\$</b>	<b>(100)</b>

Continued  
53



**BLAUGGARD PARISH POLICE JURY  
BERNARD, LOUISIANA  
DEBT SERVICE FUNDS  
Continuing Balance Sheet (Continued)  
As of December 31, 2000**

	Capital Improvement Funding	Fire Protection District No. 4 Certificate of Independence	Sub Road District 1 of District 3
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,114	\$ 408	\$ 8,685
Accrued interest receivable	-	-	29,679
<b>TOTAL ASSETS</b>	<b>\$ 1,114</b>	<b>\$ 408</b>	<b>\$ 38,325</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Interest payable	\$ -	\$ -	\$ -
<b>FUND BALANCE</b>			
Residual for debt service	1,114	408	38,325
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,114</b>	<b>\$ 408</b>	<b>\$ 38,325</b>

**BEAUREGARD PARISH POLICE JURY  
BERNARD, LOUISIANA  
DEBT SERVICE FUNDS  
Continuing Balance Sheet (Continued)  
As of December 31, 2020**

	Total
<b>ASSETS</b>	
Cash and cash equivalents	\$ 479,699
Accrued interest receivable	712,169
<b>TOTAL ASSETS</b>	<b>\$ 1,191,868</b>
<b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Interest payable	\$ 10,438
<b>FUND BALANCE</b>	
Residual for debt service	1,181,430
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,191,868</b>

**BEAUREGARD PARISH POLICE JURY**  
**BOHRER, LOUISIANA**  
**DEBT SERVICE FUNDS**  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
For The Year Ended December 31, 2008

	Bond District Nos. 1-5		Bond District No. 2		Special Financing Bond District No. 2	
<b>REVENUES</b>						
All valuation taxes	\$	41,118	\$	438,333	\$	-
Interest		1,168		13,279		40
Total Revenues		42,286		451,612		40
<b>EXPENDITURES</b>						
Police Service:						
Principal		38,000		340,880		188,000
Interest		13,618		127,830		28,700
Paying agent fees		368		1,880		-
Other		150		190		150
Total Expenditures		42,136		470,780		216,850
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		(5,177)		454		(168,810)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in (out)		-		-		168,715
Total Other Financing Sources (Uses)		-		-		168,715
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>		(5,177)		454		(1,435)
<b>FUND BALANCE - BEGINNING OF YEAR</b>		33,868		457,316		1,615
<b>FUND BALANCE - END OF YEAR</b>	\$	28,691	\$	457,770	\$	(1,435)

**BEAUREGARD PARISH POLICE JURY  
TERREBONNE, LOUISIANA  
DEBT SERVICE FUNDS**  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2000

	Fund Detail No. 4	Fund Detail No. 5	Fund Detail No. 6
<b>REVENUES</b>			
Ad valorem taxes	\$ 45,081	\$ 42,794	\$ 95,895
Interest	2,863	877	4,740
Total Revenues	47,944	43,671	100,635
<b>EXPENDITURES</b>			
Debt Service:			
Principal	30,800	25,000	40,800
Interest	20,741	16,348	48,145
Paying agent fees	1,200	-	-
Other	100	1,420	335
Total Expenditures	52,841	42,950	89,280
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(4,897)	418	(2,389)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	(4,897)	418	(2,389)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	87,793	56,472	88,834
<b>FUND BALANCE - END OF YEAR</b>	\$ 82,896	\$ 56,890	\$ 86,445

**BEAUREGARD PARISH POLICE JURY**  
**BERNICE, LOUISIANA**  
**DEBT SERVICE FUNDS**  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2000

	Houma District No. 2		Total		Pine Prairie District No. 2	
<b>REVENUES</b>						
Ad valorem taxes	\$	517	\$	(1)	\$	34,231
Interest		2,673		1,219		1,283
<b>Total Revenues</b>		<b>3,190</b>		<b>1,218</b>		<b>35,514</b>
<b>EXPENDITURES</b>						
Bond Service:						
Principal		3,880		35,848		35,880
Interest		538		15,415		17,293
Paying agent fees		28		-		583
Other		152		-		138
<b>Total Expenditures</b>		<b>4,598</b>		<b>51,263</b>		<b>52,494</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>		<b>(1,408)</b>		<b>(39,045)</b>		<b>(17,550)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in (out)		-		110,470		-
<b>Total Other Financing Sources (Uses)</b>		<b>-</b>		<b>110,470</b>		<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>		<b>(1,408)</b>		<b>1,425</b>		<b>(17,550)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>		<b>58,837</b>		<b>62,141</b>		<b>62,149</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$</b>	<b>57,429</b>	<b>\$</b>	<b>63,566</b>	<b>\$</b>	<b>44,599</b>

**BEAUREGARD PARISH POLICE JURY**  
**TERREBEE, LOUISIANA**  
**DEBT SERVICE FUNDS**  
*Combining Statement of Revenues, Expenditures,*  
*and Changes in Fund Balances (Continued)*  
*For The Year Ended December 31, 2000*

	Fire Protection District No. 3-A Certificate of Indebtedness	Bond District No. 6 Certificate of Indebtedness	Fire Protection District No. 5
<b>REVENUES</b>			
Ad valorem taxes	\$ -	\$ -	\$ -
Interest	3	681	1
Total Revenues	3	681	1
<b>EXPENDITURES</b>			
Debt Service:			
Principal	-	121,000	8,000
Interest	-	63,875	3,640
Paying agent fees	-	-	-
Other	-	1	150
Total Expenditures	-	186,875	12,640
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3	(186,294)	(12,639)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	-	186,875	12,640
Total Other Financing Sources (Uses)	-	186,875	12,640
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	3	681	(149)
FUND BALANCES - BEGINNING OF YEAR	78	1,736	87
FUND BALANCE - END OF YEAR	\$ 81	\$ 1,921	\$ (162)

Continued

**BEAUREGARD PARISH POLICE JURY  
BERTRAND, LOUISIANA  
DEBT SERVICE FUNDS**  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2008

	Capital Government Building	Fire Protection District No. 4 Certificates of Indebtedness	Subsidiary District 1 of District 3
<b>REVENUES</b>			
All revenue taxes	\$ -	\$ -	\$ 34,000
Interest	152	(279)	411
Total Revenues	152	(279)	34,000
<b>EXPENDITURES</b>			
Debt Service:			
Principal	100,000	60,000	20,000
Interest	6,331	60,000	17,720
Paying agent fees	-	-	500
Other	150	150	150
Total Expenditures	106,481	120,150	38,370
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(106,329)</b>	<b>(70,279)</b>	<b>(3,410)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	110,531	20,000	-
Total Other Financing Sources (Uses)	110,531	20,000	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>3</b>	<b>(179)</b>	<b>(3,410)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>1,032</b>	<b>627</b>	<b>41,232</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 1,035</b>	<b>\$ 448</b>	<b>\$ 37,822</b>

**BEAUREGARD PARISH POLICE JURY  
DENIER, LOUISIANA  
DEBT SERVICE FUNDS**  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2008

	Total
<b>REVENUES</b>	
Ad valorem taxes	\$ 347,871
Interests	27,364
Total Revenues	375,235
<b>EXPENDITURES</b>	
Debt Service:	
Principal	1,099,004
Interest	394,133
Paying agent fees	4,571
Other	1,608
Total Expenditures	1,499,316
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,124,081)</b>
<b>OTHER FINANCING SOURCES (USES)</b>	
Transfers in (out)	498,502
Total Other Financing Sources (Uses)	498,502
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(625,579)</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>1,218,178</b>
<b>FUND BALANCE - END OF YEAR</b>	<b>\$ 592,599</b>



**BEAUREGARD PARISH POLICE JURY  
BOZIERE, LOUISIANA**

**Supplemental Information Schedules (Continued)  
December 31, 2000**

**CAPITAL PROJECTS FUNDS**

**FIRE PROTECTION DISTRICT NO. 3 FUND**

The Fire Protection District No. 3 Fund accounts for the expenditure of the proceeds of the \$100,000 outstanding certificates of indebtedness of the fire district issued April 1, 1998.

**ROAD DISTRICT NO. 6 FUND**

The Road District No. 6 Fund accounts for the expenditure of the proceeds of the \$500,000 outstanding certificates of indebtedness of the road district issued May 1, 1999.

**ROAD DISTRICT NO. 3 FUND**

The Road District No. 3 Fund accounts for the expenditure of the proceeds of the \$400,000 outstanding public improvement bonds of the road district issued August 1, 1994.

**ROAD DISTRICT NO. 6 FUND**

The Road District No. 6 Fund accounts for the expenditure of the proceeds of the \$1,000,000 outstanding public improvement bonds of the road district issued August 1, 1994.

**SUBROAD 1 OF 3 FUND**

The Sub Road 1 of 3 Fund accounts for the expenditure of the proceeds of the \$500,000 outstanding public improvement bonds of the district issued May 1, 1995.

**93-15 WARD 6 BRIDGE FUND**

The 93-15 Ward 6 Bridge Fund accounts for the expenditure of the proceeds of the \$500,000 outstanding certificates of indebtedness issued November 1, 1995.

**ROAD DISTRICT NO. 2 FUND**

The Road District No. 2 Fund accounts for the expenditure of the proceeds of the \$150,000 outstanding certificates of indebtedness and \$3,600,000 outstanding general obligation bonds issued May 1, 1996 and November, 1996, respectively.

**GOVERNMENT BUILDING FUND**

The Government Building Fund accounts for the expenditure of the proceeds of the \$500,000 outstanding certificates of indebtedness of the government building issued July 1, 1996.

**BEAUREGARD PARISH POLICE JURY**  
**BOHRIER, LOUISIANA**  
**CAPITAL PROJECT FUNDS**  
*Combining Balance Sheet*  
*As of December 31, 2009*

	Food District No. 6		Fire Protection District Nos. 1-5		Fire Protection District No. 3	
<b>ASSETS</b>						
Cash and cash equivalents	\$	10,836	\$	346	\$	(100)
Accounts receivable		-		-		14,261
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>10,836</b>	<b>\$</b>	<b>346</b>	<b>\$</b>	<b>14,161</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>LIABILITIES</b>						
Accounts payable	\$	-	\$	-	\$	13,223
Retainage payable		-		-		-
<b>TOTAL LIABILITIES</b>		<b>-</b>		<b>-</b>		<b>13,223</b>
<b>FUND BALANCE</b>						
Unreserved - undesignated		10,836		346		1,426
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$</b>	<b>10,836</b>	<b>\$</b>	<b>346</b>	<b>\$</b>	<b>14,650</b>

**BEAUREGARD PARISH POLICE JURY**  
**BORITON, LOUISIANA**  
**CAPITAL PROJECT FUND**  
*Combining Balance Sheet (Continued)*  
*As of December 31, 2009*

	Fund District No. 2	Fund District No. 3	Fund District No. 4
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,382,268	\$ 31,628	\$ 1,319
Accounts receivable	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,382,268</b>	<b>\$ 31,628</b>	<b>\$ 1,319</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 960,962	\$ (1)	\$ -
Retainage payable	31,383	-	-
<b>TOTAL LIABILITIES</b>	<b>1,042,345</b>	<b>(1)</b>	<b>-</b>
<b>FUND BALANCE:</b>			
Unreserved - undesignated	279,823	31,628	1,319
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,382,268</b>	<b>\$ 31,628</b>	<b>\$ 1,319</b>

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**BEAUREGARD PARISH POLICE JURY**  
**BORIHEN, LOUISIANA**  
**CAPITAL PROJECT FUNDS**  
*Combining Balance Sheet (Continued)*  
*As of December 31, 2009*

	Sub Fund District 1 of District 2	50-15 Ward to Bridge	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1	\$ 18,877	\$ 1,346,818
Accounts receivable	-	-	16,761
<b>TOTAL ASSETS</b>	<b>\$ 1</b>	<b>\$ 18,877</b>	<b>\$ 1,363,579</b>
<b>LIABILITIES AND FUND BALANCE</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	-	\$ 814,186
Retainage payable	-	-	81,281
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>(1,835,467)</b>
<b>FUND BALANCE:</b>			
Unreserved - undesignated	1	18,877	(364,839)
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1</b>	<b>\$ 18,877</b>	<b>\$ 1,363,579</b>

Continued  
63

**BEAUREGARD PARISH POLICE JURY  
BOHRIER, LOUISIANA  
CAPITAL PROJECT FUNDS  
Comparing Statement of Revenue, Expenditures,  
and Changes in Fund Balances  
For The Year Ended December 31, 2009**

	Real District No. 6	Fire Protection District No. 3-A	Fire Protection District No. 3
<b>REVENUES</b>			
Interest	\$ 187	\$ -	\$ 23
<b>Total Revenues</b>	<b>187</b>	<b>-</b>	<b>23</b>
<b>EXPENDITURES</b>			
Capital Outlay:			
Public safety	-	-	178
Public works	-	-	(1,596)
Other	2,387	-	-
<b>Total Expenditures</b>	<b>2,387</b>	<b>-</b>	<b>(1,418)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,600)</b>	<b>-</b>	<b>1,026</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(1,600)</b>	<b>-</b>	<b>1,026</b>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<b>12,126</b>	<b>208</b>	<b>-</b>
<b>FUND BALANCES - END OF YEAR</b>	<b>\$ 10,526</b>	<b>\$ 208</b>	<b>\$ 1,026</b>

**BEAUREGARD PARISH POLICE JURY  
BERNIER, LOUISIANA  
CAPITAL PROJECT FUNDS**  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2000

	Fund Revenues No. 2	Fund Expend. No. 3	Fund Changes, No. 6
<b>REVENUES</b>			
Interest	\$ 64,436	\$ 1,062	\$ 44
Total Revenues	64,436	1,062	44
<b>EXPENDITURES</b>			
Capital Outlay:			
Public safety	-	-	-
Public works	1,635,000	-	-
Other	200	158	-
Total Expenditures	1,635,200	158	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,631,644)	942	44
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in (out)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	(1,631,644)	942	44
<b>FUND BALANCES - BEGINNING OF YEAR</b>	1,860,967	38,708	1,273
<b>FUND BALANCES - END OF YEAR</b>	\$ 229,323	\$ 39,650	\$ 1,317

**BEAUREGARD PARISH POLICE JURY  
DENHAM, LOUISIANA  
CAPITAL PROJECT FUND  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances (Continued)  
For The Year Ended December 31, 2008**

	Sub Road District 1 of Division 2		95-18 Ward of Parishes		Total	
<b>REVENUES</b>						
Interest	\$	1	\$	1,990	\$	67,884
Total Revenues		1		1,990		67,884
<b>EXPENDITURES</b>						
Capital Outlay:						
Public safety		-		-		133
Public works		-		26,605		1,750,389
Other		-		-		2,857
Total Expenditures		-		26,605		1,753,379
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>						1,781,377
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in-out		(148)		-		(148)
Total Other Financing Sources (Uses)		(148)		-		(148)
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>						(145)
<b>FUND BALANCES - BEGINNING OF YEAR</b>						181,081
<b>FUND BALANCES - END OF YEAR</b>						30,000

Continued  
68

**BEAUREGARD PARISH POLICE JURY  
BOHRIER, LOUISIANA  
Schedule of Operating Transactions  
For The Year Ended December 31, 2008**

	Transaction	
	From	To
<b>General Fund</b>	\$ 728,500	\$ 111,638
<b>Special Revenue Funds</b>		
Parklands Fund	688,618	1,088,047
Road District No. 1	-	118,185
Road District No. 2	-	118,185
Road District No. 3	-	118,470
Road District No. 4	-	118,185
Road District No. 5	-	118,185
Road District No. 6	100,815	118,185
Road District No. 7	-	118,185
Road District No. 8	-	118,185
Fire Protection District 3	12,681	-
Sales Tax District No. 1	2,888,947	-
Fire Protection District No. 8	70,800	-
Emergency Response (General Fund)	113,638	2,500
<b>Field Service Funds</b>		
C. 1 Capital Government Building	-	115,511
Road District No. 3 Special Finance	-	118,185
Idol	-	118,470
Fire Protection District No. 3	-	12,681
Sub Road District 1a75	146	-
Road District No. 6	-	100,815
Fire Protection District No. 4	-	70,800
<b>\$</b>	<b>\$ 3,043,047</b>	<b>\$ 3,043,047</b>



BEAUREGARD-PARISH POLICE JURY  
BERRINGER, LOUISIANA

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Supplemental Information Schedules (Continued)  
December 31, 2008

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COMPENSATION PAID POLICE JURORS

The schedule of compensation paid to police jurors was prepared in compliance with House Concurrent Resolution No. 54 of the 1978 Session of the Louisiana Legislature.

The compensation of the police jurors is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 39:1233, the Police Jury has elected the monthly payment method of compensation. Under this method jurors receive \$4,386 per month.

**BEAUBIEGARD PARISH POLICE JURY**  
**BERNARD, LOUISIANA**  
*Schedule of Compensation Paid Police Jurors*  
*For The Year Ended December 31, 2000*

POLICE JURORS	DISTRICT	AMOUNT
Conrad M. McLeod	1	\$ 34,400
Randy Williamson	2	34,400
Charles Archibald	3-A	12,200
Earl C. Langston, Jr.	3-B	1,200
Arny Rife	3-B	12,200
Walter Vincent, Jr.	3-B	1,200
Ben Kennedy, Sr.	3-C	12,200
Charles Fox	3-C	1,200
Bill Watson	3-D	12,200
Leon Demond, Jr.	3-D	1,200
Timothy Barnes	3-E	14,400
Byrd Reed	4-A	12,200
Roy Wilson	4-A	1,200
Mike Montague	5-B	14,400
Greg Montague	5	14,400
<b>TOTAL:</b>	<b>5</b>	<b>\$44,800</b>

**NEW ORLEANS PARISH POLICE JURY  
TERREBONNE, LOUISIANA  
Primary Government**

*Series of Previous Audit Findings  
For the Year Ended December 31, 1999*

Previous audit reports contained no audit findings as they related to nonconformity with the prior requirements of Office of Management and Budget Circular A-128, *Audits of State and Local Governments* as well as revised Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*.